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How to Use the Budget Document

The City of Annapolis Budget Document is divided into eight major sections: Executive Summary; Policies and Goals; Fund Summaries and Graphs; Departmental Operating Budgets; General Government; Capital Improvements Program; Financial & Statistical Tables; and Appendix. Each section is briefly described below.

Executive Summary:

The Executive Summary section includes the Operating Budget Highlights, which formally present the budget to the Council and summarizes major initiatives in the budget as well as significant issues facing the City. Other items found in this section include a comprehensive organization chart, an overview of the budget development process, and a demographic and statistical profile of the City.

Policies and Goals:

This section offers a synopsis of the City's goals and financial policies.

Fund Summaries and Graphs:

This section serves to describe and analyze each of the City's funds, both individually and in consolidated form, utilizing tables and graphs to highlight key aspects of the budget. Revenue and expenditure summaries are detailed by fund and department, and narrative descriptions are given, outlining the sources and trends for each type of revenue.

Departmental Operating Budgets:

This portion of the document provides strategic, budgetary, and performance information for each department and division within the City. The City's operations are divided into twelve departments: Mayor and Aldermen, Economic Affairs, Finance, Human Resources, Planning and Zoning, Central Services, Police, Fire, Neighborhood and Environmental Programs, Public Works, Recreation and Parks, and Transportation. The presentation for each department includes: a staffing summary, narratives of description, services, goals, objectives, accomplishments, performance indicators

(performance measurements) and a comprehensive budget summary. Each department contains two graphs: a pie graph which indicates the percentage breakdown for each major category of expenditure, and a bar graph which shows the Adopted level of expenditures for each of the departments' divisions by major category of expenditure.

General Government:

The General Government section summarizes all of the non-departmental operating expenditures which are not charged directly to specific departments but are a cost to the City as a whole, such as debt service payments and general liability insurance, etc.

Capital Improvements Program (CIP):

The CIP is a projection of the City's capital investments plan over a six-year period. This section includes a City map by project as well as detailed information regarding the description, funding appropriations, and impact on operating costs of each project. A listing of previously authorized projects is also provided in this section, as well as a numeric summary index.

Financial and Statistical Tables:

This section offers detailed information on the City's personnel classifications and grades, pay scales, and full-time equivalents, as well as a supporting schedule listing the Adopted capital outlay items that are included in the departmental operating budgets.

Appendix:

The Appendix contains a glossary defining technical terms used throughout the document.